

Amendments to the Claims:

This listing of claims will replace all prior versions, and listings, of claims in the application:

Listing of Claims:

1. (Original) A polynucleotide which functions as IRES (internal ribosome entry site) in a plant and comprises the following DNA (a) or (b):

(a) a DNA of the nucleotide sequence represented by SEQ ID NO: 1;

or

(b) a DNA of a nucleotide sequence derived from the nucleotide sequence represented by SEQ ID NO: 1 by the substitution, deletion, addition, and insertion of one or more bases and having a function of positively regulating the translation of a gene located downstream along the translation direction in the plant.

2. (Original) A polynucleotide which functions as IRES (internal ribosome entry site) in a plant and comprises the following DNA (a) or (b):

(a) a DNA of the nucleotide sequence represented by SEQ ID NO: 2

or 3; or

(b) a DNA of a nucleotide sequence derived from the nucleotide sequence represented by SEQ ID NO: 2 or 3 by the substitution, deletion,

addition, and insertion of one or more bases and having a function of positively regulating the translation of a gene located downstream along the translation direction in the plant.

3. (Original) A polynucleotide which functions as IRES (internal ribosome entry site) in a plant and comprises the following DNA (a) or (b):

(a) a DNA of the nucleotide sequence represented by SEQ ID NO: 4;

or

(b) a DNA of a nucleotide sequence derived from the nucleotide sequence represented by SEQ ID NO: 4 by the substitution, deletion, addition, and insertion of one or more bases and having a function of positively regulating the translation of a gene located downstream along the translation direction in the plant.

4. (Original) The polynucleotide according to claim 1, wherein repeats of the DNA (a) or (b) are linked via or without a spacer sequence.

5. (Original) The polynucleotide according to claim 4, wherein the number of the repeats of the DNA (a) or (b) is 7 to 10.

6. (Currently Amended) The polynucleotide according to claim 1 ~~any one of claims 1 to 5~~, wherein the polynucleotide further comprises at least a gene and/or a promoter.

7. (Currently Amended) A vector comprising a polynucleotide according to claim 1 ~~any one of claims 1 to 6~~.

8. (Currently Amended) A transformant transformed with a polynucleotide according to claim 1 ~~any one of claims 1 to 6 or with a vector according to claim 7~~.

9. (Currently Amended) A transgenic plant having a polynucleotide according to claim 1 ~~any one of claims 1 to 6~~ incorporated in the genome.

10. (Currently Amended) A method of regulating gene expression in a plant, comprising the steps of:

constructing a polynucleotide according to claim 1 ~~any one of claims 1 to 6 or a vector according to claim 7~~; and

transforming the polynucleotide ~~or the vector~~ into a plant-derived host,

wherein the translation of a gene located downstream of the DNA (a) or (b) is positively regulated in the transformed plant-derived host.

11. (New) A transformant transformed with a vector according to claim 7.

12. (New) A method of regulating gene expression in a plant, comprising the steps of:

constructing a vector according to claim 7; and

transforming the vector into a plant-derived host,

wherein the translation of a gene located downstream of the DNA (a)

or (b) is positively regulated in the transformed plant-derived host.